

PROCEEDINGS OF THE BROWN COUNTY
ADMINISTRATION COMMITTEE

Pursuant to Section 19.84 Wis. Stats., a regular meeting of the **Brown County Administration Committee** was held on Thursday, May 28, 2015 in Room 200, Northern Building, 305 E. Walnut Street, Green Bay, Wisconsin.

Present: Chair Fewell, Supervisor Schadewald, Supervisor Jamir
Excused: Supervisor Blom
Absent: Supervisor De Wane
Also Present: August Neverman, Chad Weininger, Maria Lasecki, Paul Zeller, Dean Haen, Warren Kraft and other interested parties.

I. Call to Order.

The meeting was called to order by Chairman Fewell at 5:30 p.m.

II. Approve/Modify Agenda.

Motion made by Supervisor Jamir, seconded by Supervisor Schadewald to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

III. Approve/Modify Minutes of May 28, 2015.

Motion made by Supervisor Jamir, seconded by Supervisor Schadewald to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

Comments from the Public. None.

1. Review Minutes of:

- a. **Housing Authority (April 20, 2015).**

Motion made by Supervisor Jamir, seconded by Supervisor Schadewald to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Communications:

- 2. Communication from Supervisor Schadewald re: Request that the Administration Committee revisit Chairman Moynihan's proposal for computer equipment for Supervisors; *referred from March, 2015 County Board*. Held for one month.**

Supervisor Schadewald questioned how they moved this forward. Technology Services Director August Neverman responded that he believed that they would need the full board to make a resolution to fund it. Handout re: Brown County Board of Supervisors Updated Portable Computing Proposal May, 2015 (attached). Referring to the costs, Director of Administration Chad Weininger felt the options were to find the money now or try and include it in the 2016 budget. It was Schadewald's opinion that they should move this forward. He felt it would greatly benefit the County Board due to the efficiencies and it was a decision-making processes.

As being both the Information Technologies Chief Information Officer and as the Information Security Officer, from an operational benefit and security perspective Neverman would advise and felt there was benefit.

Weininger informed that if they moved forward with prior to budget he would have to spend some time trying to find some dollars and suggested giving him a month. He also felt that if they were going to make the investment, he wanted to make sure supervisors would use a tablet (iPad – Apple iOS) vs a laptop (Windows OS). Neverman informed that laptops would be a significant price difference because the operating system was more expensive but it gave more features. Schadewald suggested having Neverman bring a tablet and a laptop to the full County Board for a brief demonstration and discussion regarding preference. Jamir would like Neverman to show their

committee prior to the full board so that they had consensus. Weininger informed that if supervisors accepted everything electronically, it would cut down on supplies, paper and postage and a way for him to reduce costs. Neverman added that it wouldn't even be sent via email, it would get published in a folder to the device. Schadewald believed the County Board should be standardized with the employees and everything should be sent electronically.

Neverman reiterated that at the next meeting he will present the hardware so that they knew the difference between the two and the costs and paperwork. Fewell suggested that he bring a usage policy for employees.

Jamir questioned if they had the bandwidth in his resources to train 26 supervisors before the budget season, if not, he would say no to this. He wanted to do it right and train them and show them that it was a tool that they could use to help with county business. Neverman responded that his inclination was to try and push to a single solution from a simplicity and standardization perspective, such as training. Jamir suggested for the presentation an explanation of the advantages of going with the iOS solution or with Windows. It was his personal opinion that if they went with the iPad, as a supervisor, it was perfect for just his email and to bring up the county website to get to the ordinances and statutes, and not create content. So the board understood, he wanted to clearly delineate the differences between the two and give reasons why they would select a tablet or laptop.

Schadewald informed that he would be in favor of an iPad because he knew what it could do and that's all they needed as a County Board Supervisor.

Motion made by Supervisor Schadewald, seconded by Supervisor Jamir to hold for one month for costs and demo. Vote taken. MOTION CARRIED UNANIMOUSLY

3. **Communication from Supervisor Jamir re: Have Technology Services research options and cost to publish/upload/broadcast County Board and committee meetings for social media such as You-Tube, stream in real time or near real time; referred from May, 2015 County Board.**

Jamir informed that after speaking with Administration, CIO Neverman, and the County Executive's staff he asked to hold this item for one month, as things were happening that they could take advantage of.

Motion made by Supervisor Jamir, seconded by Supervisor Schadewald to hold for one month. Vote taken. MOTION CARRIED UNANIMOUSLY

Treasurer

4. **Budget Status Financial Report, March 2015.**

Treasurer Paul Zeller provided handouts (attached). For the first quarter, there was a \$193,000 positive budget variance due to a one-time gain related to the sale of bonds which increased their interest on investments.

Motion made by Supervisor Schadewald, seconded by Supervisor Jamir to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

5. **Budget Performance Report, March 2015.**

Zeller provided handouts (attached).

Motion made by Supervisor Schadewald, seconded by Supervisor Jamir to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

6. **Treasurer's Report:**
 - a. **Status of Tax Collection partnership(s) for June and July, 2015.**

Zeller informed that they were trying to court some local financial institutions, as of this week, they had commitments with Bay Lake Bank (6 locations), North Shore Bank (5 locations, including Pulaski), Unison Credit Union (2 locations, Wrightstown and W. De Pere), Greenleaf Wayside Bank and Denmark State Bank. They completely covered the loss of Capital Credit Union.

Motion made by Supervisor Jamir, seconded by Supervisor Schadewald to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

b. PRESENTATION by winner of RFP Project #1873 – Financial Advisory Services.

Zeller informed that in August of 2014, before he had arrived as Treasurer, a decision was made by a number of parties (the acting Treasurer, Port & Solid Waste Director Dean Haen and the Finance Director) that instead of having the Treasurer solely manage funds specifically dedicated to the Port and Solid Waste for investment purposes, there was a thought to bring in an independent professional advisor to take over the management of that money. At that time it was in the neighborhood of \$21,000,000 but by the time that they awarded the contract they were at about \$24,000,000. That represented about 20% of their total portfolio under management. A team scoring sequence took place in evaluating the 13 bidders/interested parties. Ultimately The PFM Group won the Financial Advisor Services Contract. That was signed this spring and they put the portfolio under management about early April. Zeller introduced PFM Representative Jeff Schroeder. Schroeder had been a joy to work with in terms of him and his firm advising them on how things were going and what vehicles they were using to invest in. Prior to Schroeder assuming control of this portfolio, Haen and Zeller put together in writing a standard operating procedure to direct Jeff and his team on how they would like these funds invested in terms of when the funds would be needed, what the time horizon was, and what statutorily they were required to follow in terms of investing of the funds.

Schroeder provided a brief handout (attached) and gave a quick overview to the committee. Zeller informed that the contract that they had with PFM was a three year contract. The time horizon that Haen had put forth for them allowed for investments out five years for a significant cost, however their contract was three years and the price of professional management had come down significantly since 2014. The county had been paying out three times what they were paying PFM to manage this portfolio.

Motion made by Supervisor Schadewald, seconded by Supervisor Jamir to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Corporation Counsel:

7. Monthly Report, April 2015.

Motion made by Supervisor Schadewald, seconded by Supervisor Jamir to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

County Clerk:

8. Budget Status Financial Report, April 2015.

Motion made by Supervisor Jamir, seconded by Supervisor Schadewald to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Technology Services:

9. Budget Status Financial Report, April 2015.

Motion made by Supervisor Schadewald, seconded by Supervisor Jamir to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

10. Technology Services Monthly Report, May 2015.

Neverman informed that he had done the Municipal and Public Cyber Security Presentation for Ashwaubenon and had another presentation scheduled for June 10th. He was willing to present anywhere so if there were organizations that would like to receive that presentation, he would be happy to do that. He had been receiving positive feedback.

The Document Center lead retired so they were filling that position after they update the job descriptions and

may take two to three months due to the Class and Comp, etc. They had some work to do to get those positions realigned. They hadn't been updated in nine years.

Motion made by Supervisor Schadewald, seconded by Supervisor Jamir to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Child Support:

11. Budget Status Financial Report, April 2015.

Motion made by Supervisor Jamir, seconded by Supervisor Schadewald to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

12. Departmental Openings Summary.

Motion made by Supervisor Schadewald, seconded by Supervisor Jamir to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

13. Agency Director Summary for May 2015.

Child Support Director Maria Lasecki informed that she had gone to Washington D.C. for a grant. It was an opportunity to network with the other seven states that were doing the same endeavor. It was a great opportunity and time well spent.

Lasecki and her staff were doing a lot of talking in the community. They were at Bay Port with the "What's the Rush" presentation. She also went to the Network for Human Services Committee meeting at the UW-Extension. In doing so, she pulled some statistics to let them know what their department was doing. They were a federal fiscal year so since Oct 1–April 30, their 15 enforcement staff were responsible to collect \$16,401,000, they were successful with almost \$13,000,000.

Motion made by Supervisor Schadewald, seconded by Supervisor Jamir to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Department of Administration:

14. Budget Status Financial Report, April 2015.

Motion made by Supervisor Schadewald, seconded by Supervisor Jamir to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

15. 2015 Budget Adjustment Log.

Motion made by Supervisor Schadewald, seconded by Supervisor Jamir to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

16. Departmental Opening Summary.

Their Senior Accountant, their budget accountant, will be starting June 1st, they were pretty excited. However, on the other side of the equation, their Finance Director Carolyn Maricque had taken a position with Syble Hopp as their Business Manager. He felt they were going to need someone with a strong background like she had. It will be a huge loss to the Finance Department. They were already recruiting and will hire after approval from County Board. It was an extremely critical position for the county and they needed a very talented person.

Their LTE – Project Manager got a position as the Finance Director for Sheboygan County, they were happy for her. Weininger informed that the Kronos Logos project was coming to an end.

Motion made by Supervisor Schadewald, seconded by Supervisor Jamir to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

17. Director's Report.

Schadewald questioned where they were in the state budget as far as what was affecting Brown County. Weininger informed that a lot of the major pieces had been fixed, the chunk about county-wide assessments, WCA had a briefing on Monday. He believed Wisconsin State Representative David Steffens was able to secure some additional dollars for fraud investigation which will help the county. Weininger believed Steffens drafted a resolution with regard to sales tax but it was not circulated yet. It was hypothetical money that hadn't been accounted for yet but the projection was roughly \$10M and Steffen was trying to get a portion of that for the county. Weininger believed that the folks that he felt would be in opposition were not as opposed as before. Senator Cowles had been talking about this for the last four years and when this came to an end there needed to be some additional legislation to clear things up because there were questions about ownership and shutting it down. There were a lot of pieces to this that needed to be addressed through legislation.

Jamir informed that in 2019-2020 they were looking at the expansion of a southern bridge in the county. He questioned where they were at as far as talking with the state to put it in the budget and give it a higher priority? The conversations that he has had, each community that would affect could not afford it without the state or federal government. Weininger informed that this was a little harder. When he worked for a congressman, they would do an earmark in the Transportation Reauthorization which would require the State DOT to put it at a higher priority. Now that congress had done away with the earmarks they lost that flexibility to do it. At that level they couldn't politically influence. Right now the county had to put a place-marker stating state or federal they were going to invest dollars into this so they needed to put it into their capital improvement projects. After they got their place-marker in, that's when they could actually start rolling it out to the state and lobby.

Motion made by Supervisor Schadewald, seconded by Supervisor Jamir to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Human Resources

18. Budget Status Financial Reports, March and April 2015.

Motion made by Supervisor Schadewald, seconded by Supervisor Jamir to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

19. Activity Report, April 2015.

Motion made by Supervisor Jamir, seconded by Supervisor Schadewald receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

20. Departmental Opening Summary.

Motion made by Supervisor Schadewald, seconded by Supervisor Jamir to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

21. Director's Report.

Human Resources Director Warren Kraft stated that with County Board approving the Class and Comp Study on Friday, they sent a notice to all employees explaining the next steps. Some of their Department Heads who had been charged with the responsibility of reviewing position descriptions and making sure they were accurate, that process was already underway.

Motion made by Supervisor Jamir, seconded by Supervisor Schadewald receive and place on file. Vote taken.
MOTION CARRIED UNANIMOUSLY

Other

22. **Audit of bills.**

Motion made by Supervisor Jamir, seconded by Supervisor Schadewald to pay the bills. Vote taken. **MOTION CARRIED UNANIMOUSLY**

23. **Such other matters as authorized by law. *None.***

24. **Adjourn.**

Motion made by Supervisor Jamir, seconded by Supervisor Schadewald to adjourn at 6:33 p.m. Vote taken.
MOTION CARRIED UNANIMOUSLY

Respectfully submitted,

Alicia A. Loehlein
Recording Secretary

Brown County Board of Supervisors Updated Portable Computing Proposal May 2015

Prepared by August Neverman, CIO, Technology Services



Electronic Device Use

Using electronic devices to improve government process and operations is inevitable. Numerous counties, municipalities and other public entities are moving to or have already implemented mobile devices and software to improve government including these Counties: Marathon, Milwaukee, Douglas, Jefferson, Chippewa, Waukesha, Calumet, Sheboygan and Sauk.

There are basically three steps to do this.

Step 1: Public recording and presentation. Brown County has already taken this step.

Step 2: Tablets (\$14,232.94 3yr purchase and maintenance **\$4,932.78**) or **\$8032.83 annually which works out to \$308.45 per device per year.** See reverse for 2015 updated cost detail

Step 3: Fully automated government software like Granicus or less expensive alternative - SharePoint solution. In either case all information is online and accessible before and during the meeting.

Details

1. **Confirmed Savings.** In 2013 Annual Postage & Printing was \$7053 (without labor). This is likely to increase. **(total annualized cost is now \$8032.83)**
2. **Non-Cash Benefits.**
 - a. **Speed.** Immediate access to records, avoiding the need for follow-up meetings and eliminating confusion.
 - b. **Accessibility** The supervisor will have full access to County records access anywhere they have wireless internet access.
 - c. **Ensures public access.** By focusing on electronic/web based distribution, the public will receive the benefit of having the same public records access as the board members (as appropriate).
 - d. **Better Decisions.** Information access will be streamlined, and information will be accessible anywhere the supervisor has Internet access.
 - e. **Open Records Compliance.** The device gives supervisors a single device that eliminates the risk of a personal computer or email from being subject to open records.
 - f. **Central Access.** All County email and County voicemail would be delivered to this device.
 - g. **Security.** The All County data will be protected using Airwatch security software.
3. **Positioned for the future.** Should the board support a product such as Granicus for County Board operations in the future, the tablets would be able to support that software. This also supports the potential use of a product like SharePoint or other software.

Brown County Supervisors Tablet Cost Summary

Summary	Detail	"One Time" 3- Annual		Notes
		5yr Cost	Cost	
Original iPad Purchase Cost \$349 + \$13.99 case	iPad	\$362.99		Required (was \$612.99) Required. Estimating 40 hours to create the "tablet image" and then one hour per device to deliver to Supervisors so \$1368 to create the initial image (and recreate updates). Not currently required for the iPad, but will likely be required in the near future with new attacks. Currently there is a version of
Initial iPad Image Setup Labor at \$34.20/hr	1 hour	\$34.20		Kaspersky for the Android Required; Mobile Device Management - meets HIPAA/open records, PCI and other security controls; \$45 up front and \$25 annually
Anti-Virus	Software		\$35.00	TS recommends O365 at \$99.99/yr Supervisors should do all correspondence using Brown County email- Word Excel Outlook and PowerPoint (Client Access License) eliminated
AirWatch Security License	Software	\$ 45.00	\$25.00	
Microsoft Office 365 (web access to full office features)	Software		\$99.99	
Annual 4G LTE Cellular Data	\$60/mo		\$720	Optional but NOT recommended Required; however is an estimate only. This includes application support, device support, user support, patching, Airwatch maintenance and related email/system support (was \$273.60)
Estimated Support Labor at \$34.20/hr with 4 hours per year	4 hours		\$136.80	
Subtotal for 1 device		\$442.19	\$161.80	
		x26	x26	
subtotal for 26 devices		\$11,496.94	\$4,206.80	
Default image - labor hours	80	\$2,736.00		Required: initial setup, policy creation, software builds and image builds; this is a single cost regardless of the number of devices
Spare Units for breakage			\$725.98	Assumes two "replacements" per year (was \$1225.98)
1st year and every 3rd year for 26 iPads		\$14,232.94		Pay now and then pay again when replacements are necessary It would result in: Yr 1 \$24k; Yr2- Yr3 \$11k; Y4 \$24k and so on
Annual recurring between updates for 26 iPads			\$4,932.78	
Assuming a 3yr (Total Expense)			\$ 24,098.50	This would recur forever and would cover the new hardware every 3rd year - so no big hit; this matches way the desktop replacement plan works
Replacement Cycle (Annualized expense)			\$8,032.83	
			\$308.96	per device per year as long as the program is supported (was \$667.84 in November 2014)

**** These devices do NOT include internet access. They would use personal or public WiFi instead. See line "Annual 4G LTE Cellular Data" above.**

Brown County
County Treasurer
Budget Status Report
3/31/2015

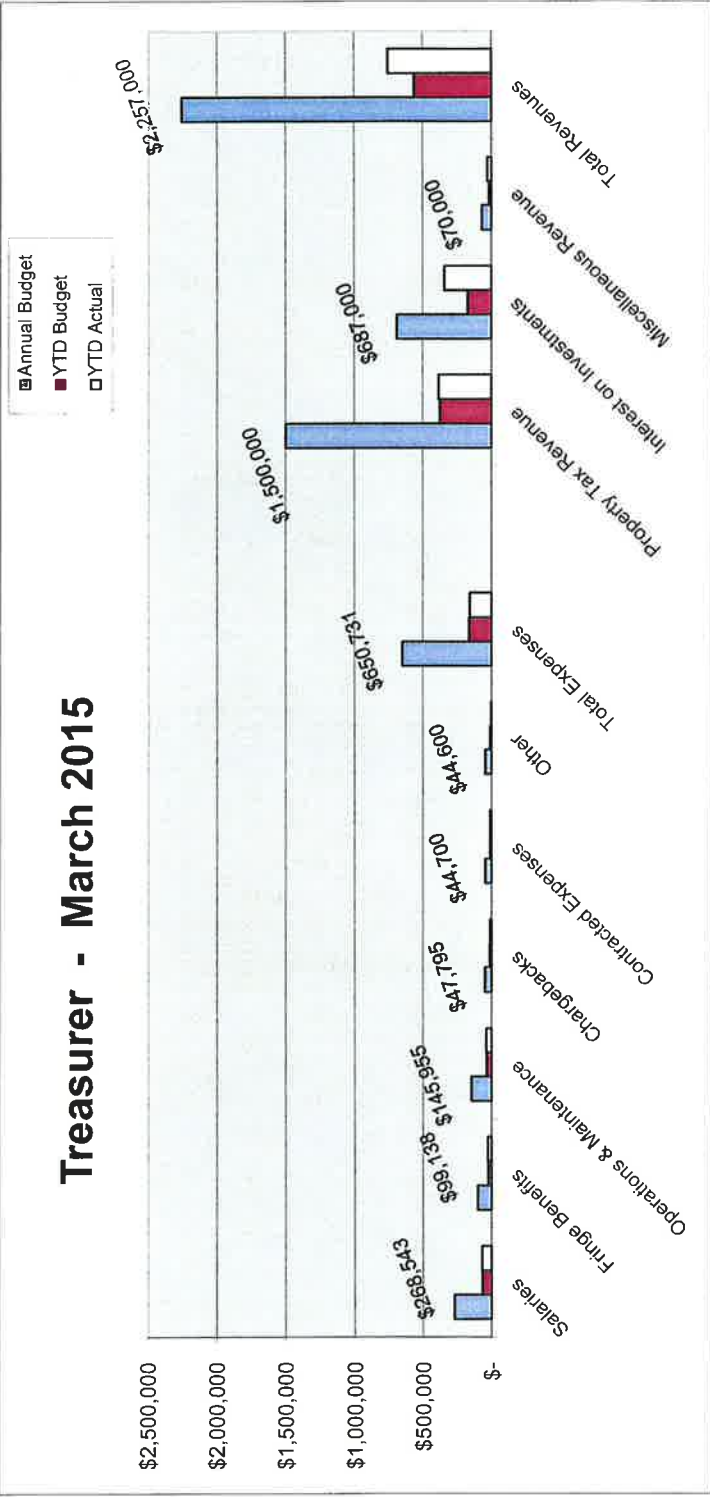
	Annual Budget	YTD Budget	YTD Actual
Salaries	\$ 268,543	\$ 67,136	\$ 68,655
Fringe Benefits	\$ 99,138	\$ 24,785	\$ 27,135
Operations & Maintenance	\$ 145,955	\$ 36,489	\$ 38,741
Chargebacks	\$ 47,795	\$ 11,949	\$ 11,245
Contracted Expenses	\$ 44,700	\$ 11,175	\$ 10,181
Other	\$ 44,600	\$ 11,150	\$ 2,506
Total Expenses	\$ 650,731	\$ 162,683	\$ 158,463
Property Tax Revenue	\$ 1,500,000	\$ 375,000	\$ 383,903
Interest on Investments	\$ 687,000	\$ 171,750	\$ 341,146
Miscellaneous Revenue	\$ 70,000	\$ 17,500	\$ 28,715
Total Revenues	\$ 2,257,000	\$ 564,250	\$ 753,765
Net Levy Distribution	\$ 1,606,269	\$ 401,567	\$ 595,302

Please Note:

The \$193k positive budget variance is primarily due to a one-time gain related to the sale of bonds which increased our Interest on Investments.

\$ 193,735 POSITIVE BUDGET VAR

Treasurer - March 2015





Budget Performance Report

Date Range 01/01/15 - 03/31/15
Include Rollup Account and Rollup to Account

Account	Account Description	Fund	100 - GF	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
REVENUE											
Department 080 - Treasurer											
Division 001 - General											
4100	General property taxes			(1,606,269.00)	.00	(1,606,269.00)	(133,855.75)	.00	(401,567.25)	(1,204,701.75)	25
4108	Interest on taxes			1,055,000.00	.00	1,055,000.00	116,776.07	.00	265,837.13	789,162.87	25
4109	Penalties on taxes			405,000.00	.00	405,000.00	39,334.24	.00	106,602.23	298,397.77	26
4110	Penalties on special assessments			40,000.00	.00	40,000.00	4,151.83	.00	11,463.78	28,536.22	29
4700	Intergovt charges			50,000.00	.00	50,000.00	2,298.00	.00	21,219.31	28,780.69	42
4900	Miscellaneous			30,000.00	.00	30,000.00	3,960.47	.00	7,495.93	22,504.07	25
4905	Interest			687,000.00	.00	687,000.00	292,568.76	.00	341,146.23	345,853.77	50
4960	Gain or Loss on Sale - Tax Deeds			(10,000.00)	.00	(10,000.00)	.00	.00	.00	(10,000.00)	0
Division 001 - General Totals				\$650,731.00	\$0.00	\$650,731.00	\$325,233.62	\$0.00	\$352,197.36	\$298,533.64	54%
Department 080 - Treasurer Totals				\$650,731.00	\$0.00	\$650,731.00	\$325,233.62	\$0.00	\$352,197.36	\$298,533.64	54%
REVENUE TOTALS				\$650,731.00	\$0.00	\$650,731.00	\$325,233.62	\$0.00	\$352,197.36	\$298,533.64	54%
EXPENSE											
Department 080 - Treasurer											
Division 001 - General											
Regular earnings											
5100	Regular earnings			261,480.00	.00	261,480.00	16,408.73	.00	60,339.43	201,140.57	23
5100.998	Regular earnings Budget only			4,361.00	.00	4,361.00	.00	.00	.00	4,361.00	0
5100 - Regular earnings Totals				\$265,841.00	\$0.00	\$265,841.00	\$16,408.73	\$0.00	\$60,339.43	\$205,501.57	23%
Paid leave earnings											
5102	Paid leave earnings			.00	.00	.00	4,233.98	.00	5,805.07	(5,805.07)	+++
5102.100	Paid leave earnings Paid Leave			.00	.00	.00	9.70	.00	883.53	(883.53)	+++
5102.200	Paid leave earnings Personal			.00	.00	.00	.00	.00	292.03	(292.03)	+++
5102.300	Paid leave earnings Casual			.00	.00	.00	.00	.00	687.27	(687.27)	+++
5102.500	Paid leave earnings Holiday			.00	.00	.00	.00	.00	.00	.00	+++
5102 - Paid leave earnings Totals				\$0.00	\$0.00	\$0.00	\$4,243.68	\$0.00	\$7,667.90	(\$7,667.90)	+++
Premium											
5103	Premium			2,702.00	.00	2,702.00	139.34	.00	647.67	2,054.33	24
5103.000	Premium Overtime			\$2,702.00	\$0.00	\$2,702.00	\$139.34	\$0.00	\$647.67	\$2,054.33	24%
5103 - Premium Totals				\$2,702.00	\$0.00	\$2,702.00	\$139.34	\$0.00	\$647.67	\$2,054.33	24%
Fringe benefits											
5110	Fringe benefits			19,416.00	.00	19,416.00	1,500.91	.00	4,971.90	14,444.10	26
5110.100	Fringe benefits FICA			661.00	.00	661.00	73.49	.00	243.48	417.52	37
5110.110	Fringe benefits Unemployment compensation			52,068.00	.00	52,068.00	3,954.68	.00	15,361.68	36,706.32	30
5110.200	Fringe benefits Health Insurance			5,764.00	.00	5,764.00	385.79	.00	1,475.34	4,288.66	26
5110.210	Fringe benefits Dental Insurance			580.00	.00	580.00	48.35	.00	193.40	386.60	33
5110.220	Fringe benefits Life Insurance			933.00	.00	933.00	56.58	.00	169.74	763.26	18
5110.230	Fringe benefits LT disability insurance			1,901.00	.00	1,901.00	158.00	.00	474.00	1,427.00	25
5110.235	Fringe benefits Disability insurance			287.00	.00	287.00	24.00	.00	72.00	215.00	25
5110.240	Fringe benefits Workers compensation insurance			17,390.00	.00	17,390.00	1,270.98	.00	4,173.36	13,216.64	24



Budget Performance Report

Date Range 01/01/15 - 03/31/15

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 100 - GF	EXPENSE								
Department 080 - Treasurer									
Division 001 - General									
5110 - Fringe benefits									
5198	Fringe benefits - Budget only	\$99,000.00	\$0.00	\$99,000.00	\$7,472.78	\$0.00	\$27,134.90	\$71,865.10	27%
5300	Supplies	138.00	.00	138.00	.00	.00	.00	138.00	0
5300	Supplies	4,450.00	.00	4,450.00	.00	.00	.00	4,450.00	0
5300.001	Supplies Office	6,982.00	.00	6,982.00	(442.95)	.00	2,189.82	4,792.18	31
5300.004	Supplies Postage	48,000.00	.00	48,000.00	2,154.72	.00	17,389.99	30,610.01	36
5300 - Supplies Totals		\$59,432.00	\$0.00	\$59,432.00	\$1,711.77	\$0.00	\$19,579.81	\$39,852.19	33%
5304	Printing								
5304.100	Printing Forms	14,450.00	.00	14,450.00	.00	.00	3,040.00	11,410.00	21
5304 - Printing Totals		\$14,450.00	\$0.00	\$14,450.00	\$0.00	\$0.00	\$3,040.00	\$11,410.00	21%
5305	Dues and memberships	100.00	.00	100.00	.00	.00	100.00	.00	100
5306	Maintenance agreement								
5306.100	Maintenance agreement Software	4,240.00	.00	4,240.00	235.00	.00	705.00	3,535.00	17
5306 - Maintenance agreement Totals		\$4,240.00	\$0.00	\$4,240.00	\$235.00	\$0.00	\$705.00	\$3,535.00	17%
5307	Repairs and maintenance								
5307.100	Repairs and maintenance Equipment	1,500.00	.00	1,500.00	.00	.00	160.00	1,340.00	11
5307 - Repairs and maintenance Totals		\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$160.00	\$1,340.00	11%
5310	Advertising and public notice	8,350.00	.00	8,350.00	544.96	.00	889.24	7,460.76	11
5330	Books, periodicals, subscription	192.00	.00	192.00	.00	.00	.00	192.00	0
5340	Travel and training	1,450.00	.00	1,450.00	377.50	.00	460.88	989.12	32
5390	Miscellaneous	2,500.00	.00	2,500.00	.00	.00	100.00	2,400.00	4
5392	Service fees	53,000.00	.00	53,000.00	3,785.38	.00	13,706.41	39,293.59	26
5410	Insurance								
5410.400	Insurance Bond	741.00	.00	741.00	.00	.00	.00	741.00	0
5410 - Insurance Totals		\$741.00	\$0.00	\$741.00	\$0.00	\$0.00	\$0.00	\$741.00	0%
5601	Intra-county expense								
5601.100	Intra-county expense Technology services	34,817.00	.00	34,817.00	2,714.52	.00	9,972.61	24,844.39	29
5601.200	Intra-county expense Insurance	1,890.00	.00	1,890.00	158.00	.00	474.00	1,416.00	25
5601.300	Intra-county expense Other departmental	300.00	.00	300.00	.00	.00	.00	300.00	0
5601.350	Intra-county expense Highway	5,200.00	.00	5,200.00	.00	.00	51.31	5,148.69	1
5601.400	Intra-county expense Copy center	1,000.00	.00	1,000.00	.00	.00	26.80	973.20	3
5601.450	Intra-county expense Departmental copiers	129.00	.00	129.00	10.75	.00	32.25	96.75	25
5601.550	Intra-county expense Document center	4,459.00	.00	4,459.00	45.09	.00	687.54	3,771.46	15
5601 - Intra-county expense Totals		\$47,795.00	\$0.00	\$47,795.00	\$2,928.36	\$0.00	\$11,244.51	\$36,550.49	24%
5700	Contracted services	44,700.00	.00	44,700.00	2,519.28	.00	10,181.04	34,518.96	23
5810	Tax deed	33,600.00	.00	33,600.00	636.73	.00	1,932.35	31,667.65	6



Budget Performance Report

Date Range 01/01/15 - 03/31/15
Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% used/ Rec'd
Fund 100 - GF									
EXPENSE									
Department 080 - Treasurer									
Division 001 - General									
5815 Tax refund									
5815.100	Tax refund Personal property	7,000.00	.00	7,000.00	.00	.00	.00	7,000.00	0
5815.110	Tax refund Real estate property	1,500.00	.00	1,500.00	.00	.00	573.48	926.52	38
5815 - Tax refund Totals		\$8,500.00	\$0.00	\$8,500.00	\$0.00	\$0.00	\$573.48	\$7,926.52	7%
Division 001 - General Totals									
Department 080 - Treasurer Totals		2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0
EXPENSE TOTALS		\$650,731.00	\$0.00	\$650,731.00	\$41,003.51	\$0.00	\$158,462.62	\$492,268.38	24%
		\$650,731.00	\$0.00	\$650,731.00	\$41,003.51	\$0.00	\$158,462.62	\$492,268.38	24%
		\$650,731.00	\$0.00	\$650,731.00	\$41,003.51	\$0.00	\$158,462.62	\$492,268.38	24%
Fund 100 - GF Totals									
REVENUE TOTALS		650,731.00	.00	650,731.00	325,233.62	.00	352,197.36	298,533.64	54
EXPENSE TOTALS		650,731.00	.00	650,731.00	41,003.51	.00	158,462.62	492,268.38	24
Fund 100 - GF Totals		\$0.00	\$0.00	\$0.00	\$284,230.11	\$0.00	\$193,734.74	(\$193,734.74)	
Grand Totals									
REVENUE TOTALS		650,731.00	.00	650,731.00	325,233.62	.00	352,197.36	298,533.64	54
EXPENSE TOTALS		650,731.00	.00	650,731.00	41,003.51	.00	158,462.62	492,268.38	24
Grand Totals		\$0.00	\$0.00	\$0.00	\$284,230.11	\$0.00	\$193,734.74	(\$193,734.74)	



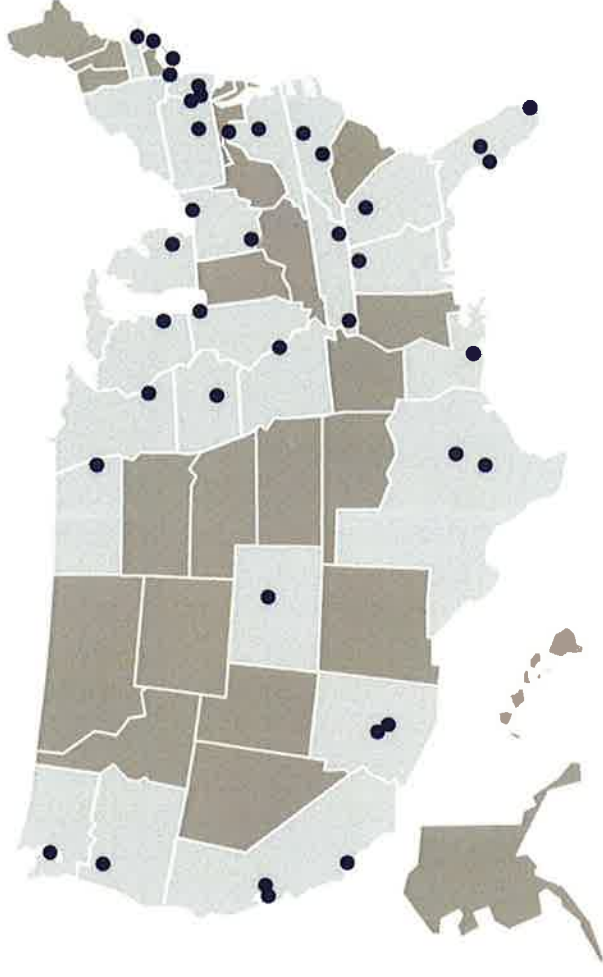
May 28, 2015



PFM Asset Management LLC

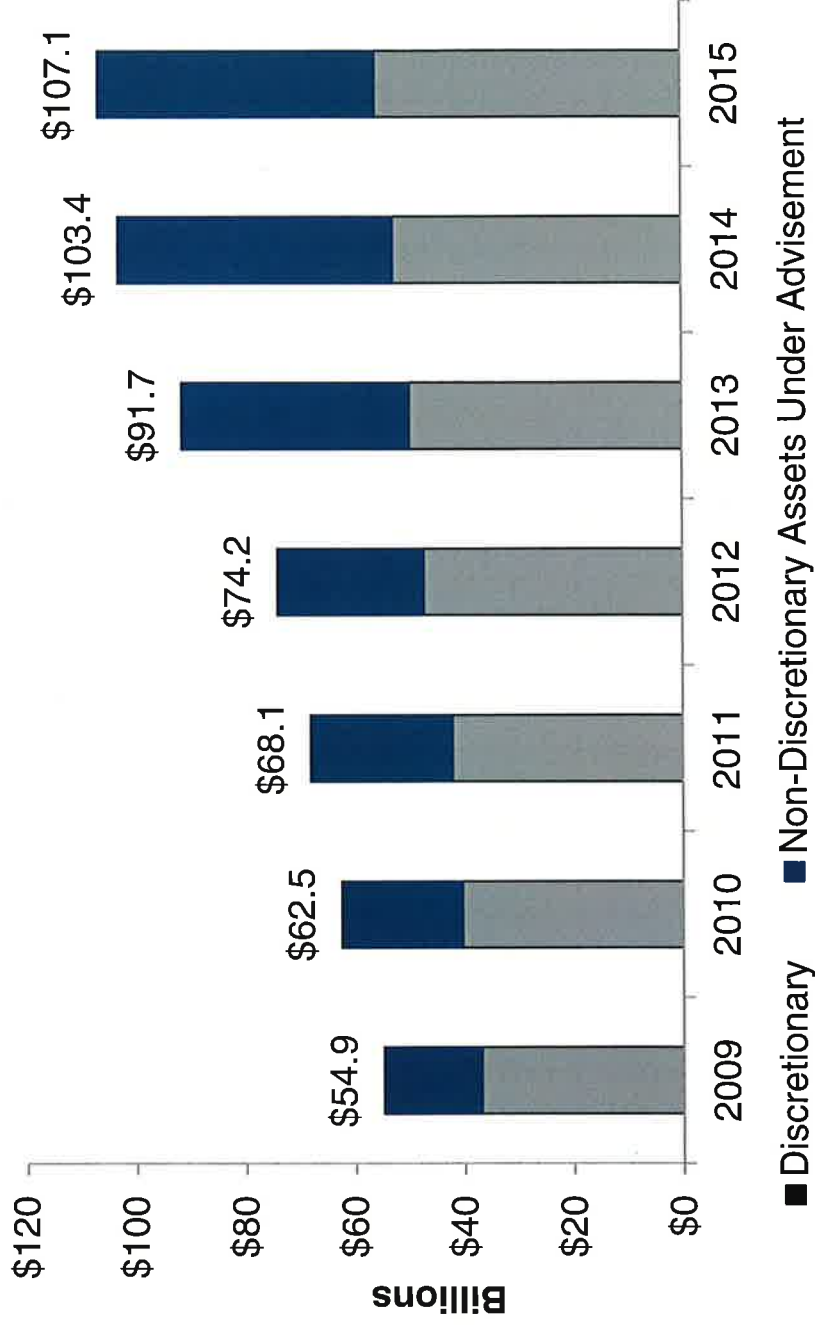
- Independent investment advisor
- 35 years of experience
- Deep understanding of public sector
- Fiduciary to our clients
- Strong track record
 - Delivering competitive returns
 - Excellent client service
- Diligent credit reviews and risk management
- Culture of integrity, accountability, transparency, and risk management
- Deep technical resources that specialize in high quality fixed-income

The PFM Group's 39 Offices



PFM Asset Management LLC

**Assets Under Management and Advisement
(\$ billions)**



**Dates as of Year Ends for all years. Data as of March 31, 2015.*

Brown County is Very Similar to PFMAM's Current Clients

- PFMAM manages over 500 accounts for public sector/ governmental clients.

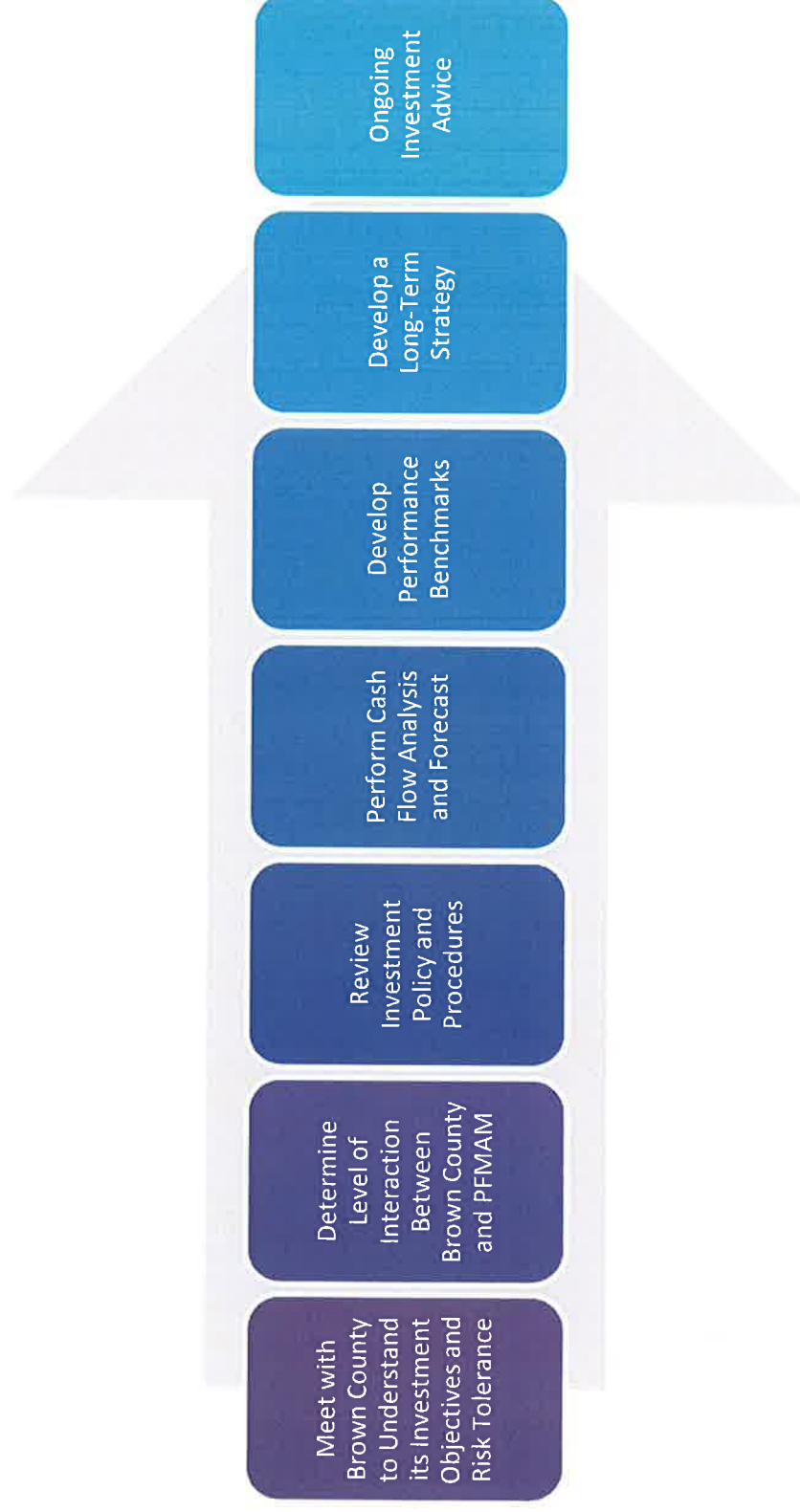


Walworth County



As of March 31, 2015. Clients included on the list above were selected based on client type and/or other non-performance based criteria to show a broad range of county governmental clients. This list does not represent an endorsement of PFM Asset Management LLC or its services.

PFMAM's Investment Process

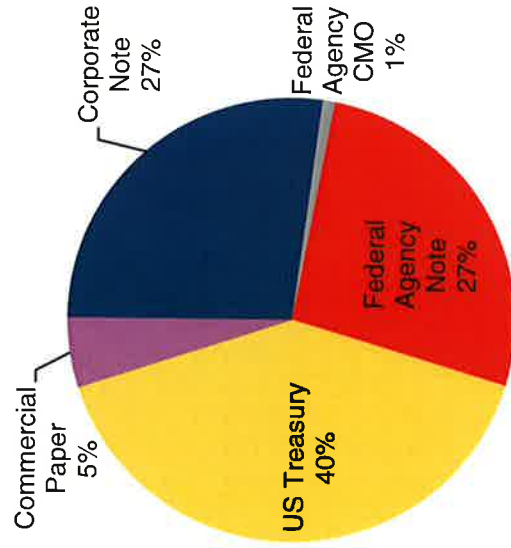


Portfolio Strategy

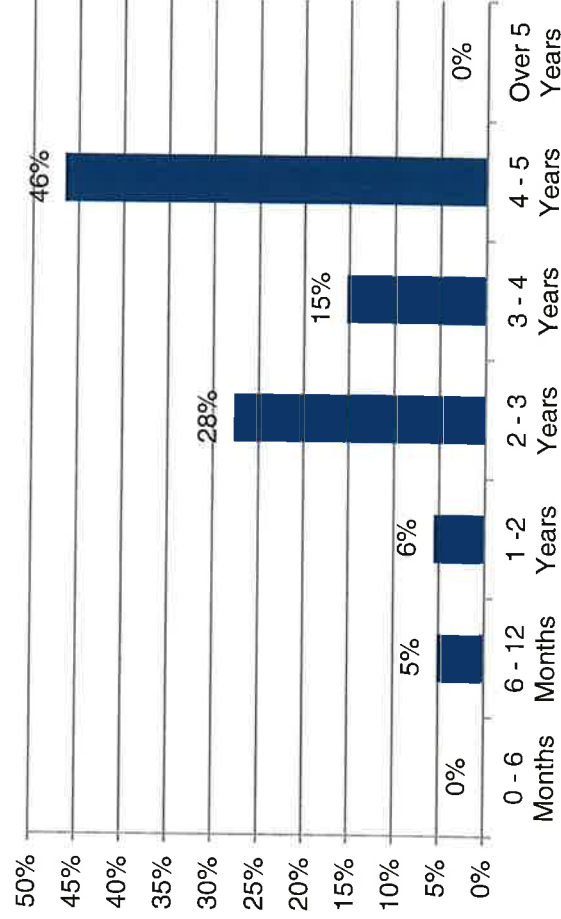
Portfolio Strategy

- Actively managed portfolio of high quality securities that comply with Wisconsin state statutes
- Diversified sector distribution including allocations to high quality credit instruments (Corporates, Treasuries, Agencies, CP)
- Utilize Commercial Paper in shorter maturities (< 270 days) enhances diversification and adding value versus government securities
- Strategy benchmark is 50% 1-3 Year U.S. Treasury and 50% 1-5 Year U.S. Treasury

**Brown County
Sector Allocation¹**



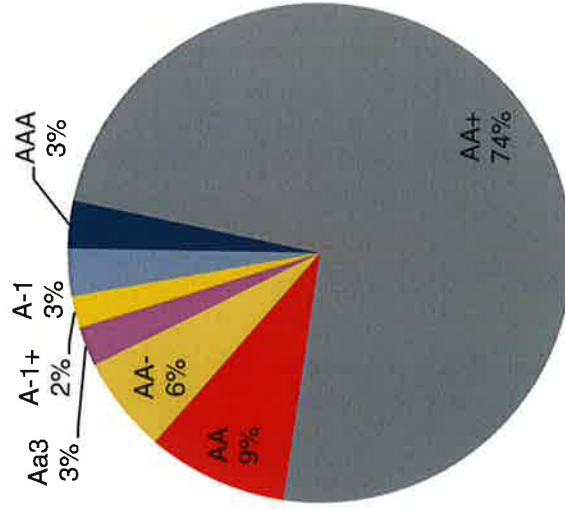
**Brown County
Maturity Distribution¹**



¹ Data of 5/14/2015

Credit Quality Distribution

Brown County Credit Quality Distribution



Credit Rating	% of Portfolio
AAA	3%
AA+	74%
AA	9%
AA-	6%
Aa3	3%
A-1+	2%
A-1	3%
Total	100%

PFMAM's Credit Committee Process



Credit Committee

Chief Credit Officer
Chief Investment Officer and Senior Portfolio Managers
Traders and analysts provide research and participate
Chief Compliance Officer observes



Functions

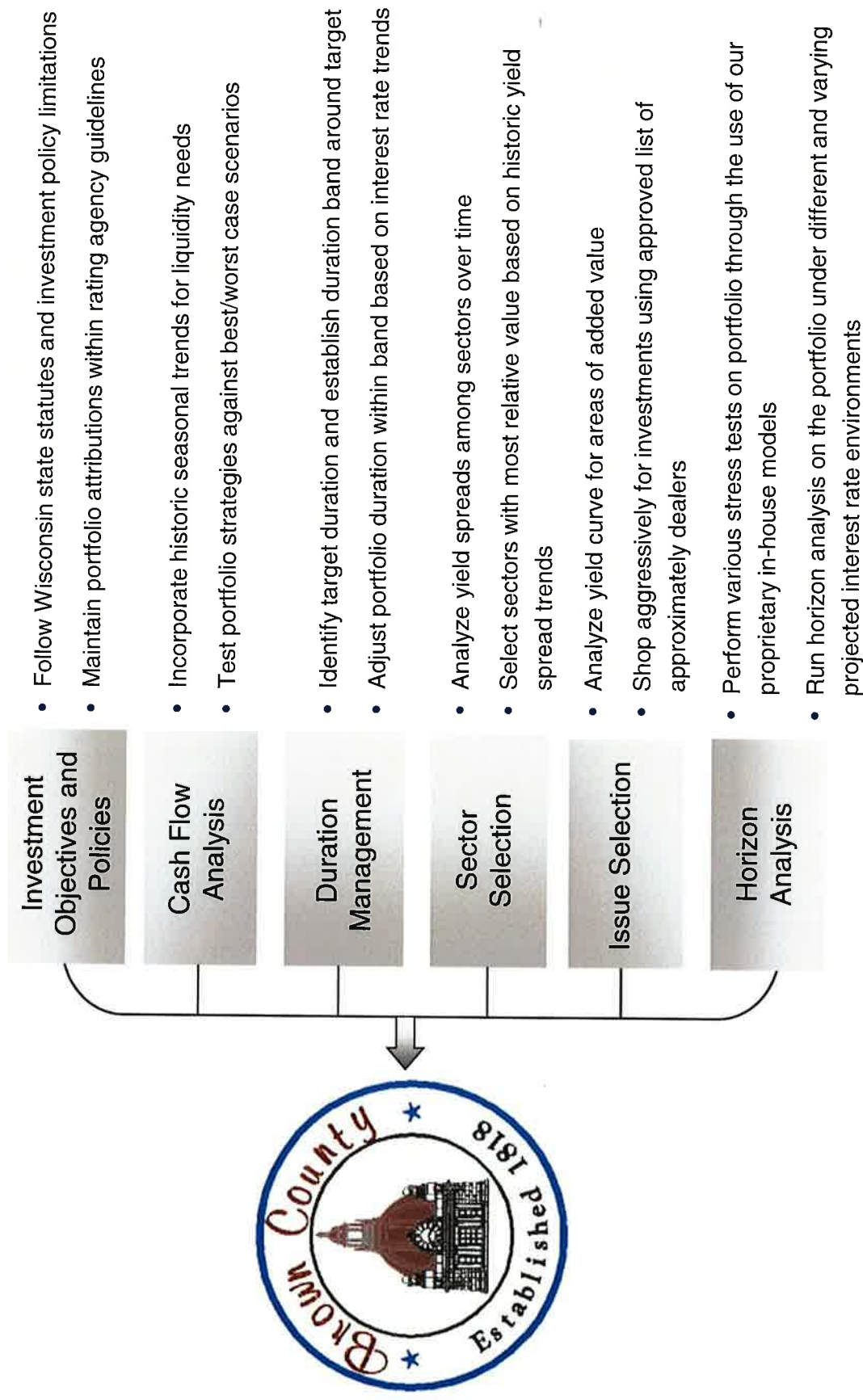
Manage credit risk
Formal monthly meetings
Intra-month meetings as needed
Review macro events
Review written credit reports and supporting material
Monitor credit rating actions



Approved Credit List

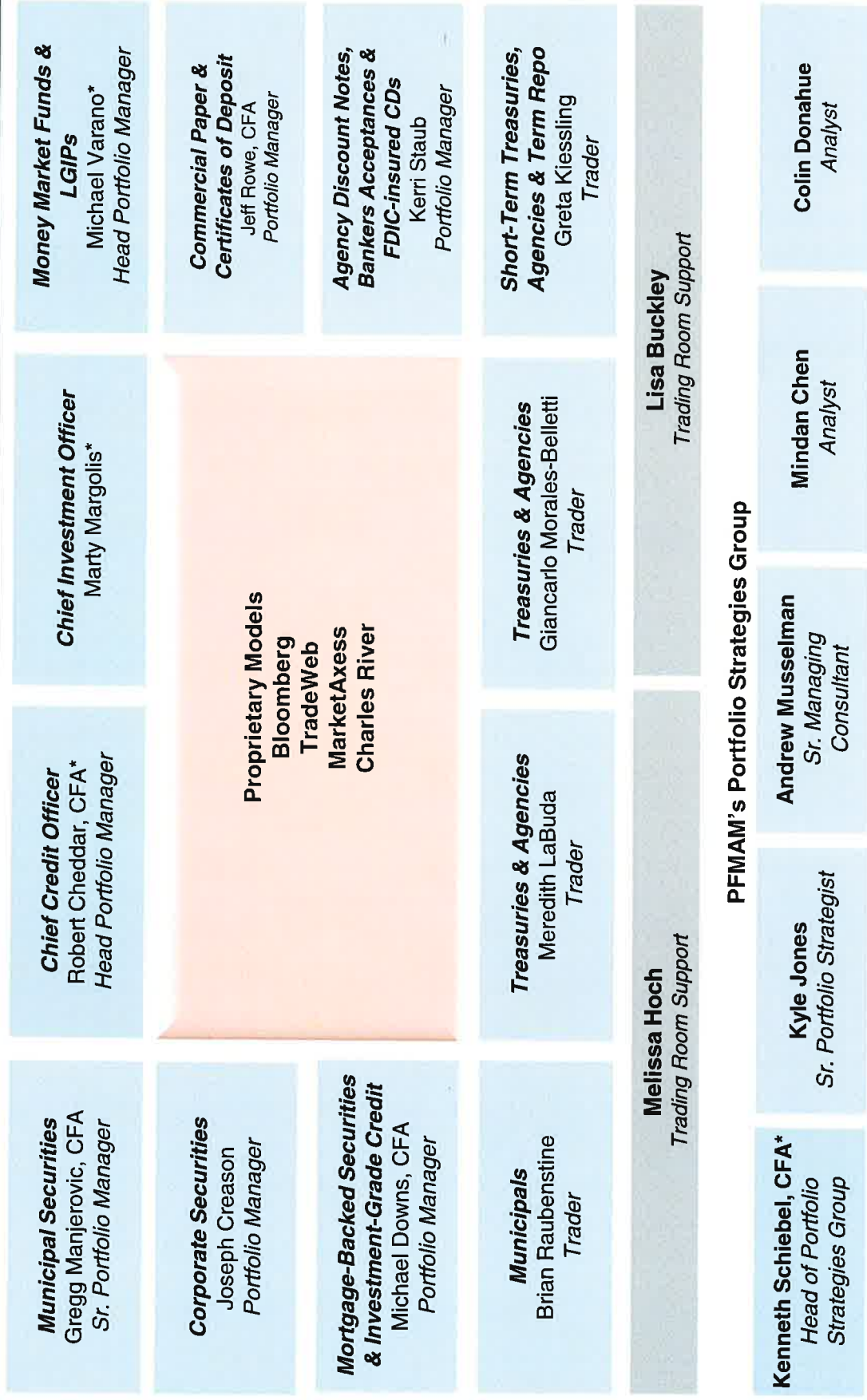
Primary credit risk management tool
Both short-term and long-term views
Portfolio managers and traders restricted by approved list
Restrictions integrated into trading and compliance systems

How PFMAM Adds Value














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Sector-Focused Portfolio Management Team



* Managing Director and equity owner of PFM Asset Management LLC

Sector Preferences

Sector	PFMAM Investment Preference	Sector Considerations
MMF/LGIP		CP/CDs Supply is constrained for shorter maturities, but Fed expectations has improved value in 6-12 month maturities.
Commercial Paper/CDs		Treasuries New issuance shrinking as federal deficit improves; 1-5 year maturities offer value near the upper end of recent trading ranges.
Treasury: T-Bill		Federal Agencies Housing GSEs continue to reduce issuance as they shrink their balance sheets; result is diminished supply and shrinking spreads, little value in short maturities.
T-Note		Corporates Positive macro environment is particularly supportive of industrial issuers which appear attractive; some new issues still contain price concessions; bank sector may come under ratings pressure in 2015, but still provide an opportunity to enhance returns.
Agency: <= 3 years		
> 3 Years		
Corporates: Financials		
Industrials		Municipals Supply has diminished as advance refundings decline and new money projects lag; taxables offer occasional value compared to other spread products.
Municipal Bonds		ABS Economic outlook supports incremental value in AAA senior fixed-rate auto loan and credit card tranches.
Asset-Backed		MBS Sector remains vulnerable to volatility, bank regulations and investor preferences; risk of slowing pre-payments if rates rise; seasoned issues with shorter final maturities have modest value.
Mortgage Backed		

Source: PFMAM. As of March 31, 2015. This material is for general information purposes only and is not intended to provide specific advice or a specific recommendation. Analysis is subject to changes in the market environment, and may vary based on the client's particular circumstances.

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